Hearing Date: May 20, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

Four Times Square New York, New York 10036 Kayalyn A. Marafioti

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors. : (Jointy Administered

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REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF FORTY-SEVENTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007 TO (I) DISALLOW AND EXPUNGE (A) CERTAIN ADMINISTRATIVE EXPENSE BOOKS AND RECORDS CLAIMS, (B) A CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE CLAIM, AND (C) CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS, AND (II) MODIFY CERTAIN ADMINISTRATIVE EXPENSE CLAIMS

("REORGANIZED DEBTORS' OMNIBUS REPLY IN SUPPORT OF FORTY-SEVENTH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Omnibus Reply in support of the Reorganized Debtors' Forty-Seventh Omnibus Objection to various administrative expense claims (the "Forty-Seventh Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

- 1. The Reorganized Debtors filed the Forty-Seventh Omnibus Claims
 Objection on April 16, 2010, seeking entry of an order pursuant to section 503(b) of the
 Bankruptcy Code and Bankruptcy Rule 3007 (I) disallowing and expunging certain
 Administrative Claims because they (A) asserted liabilities and dollar amounts that are not
 reflected on the Reorganized Debtors' books and records, (B) were duplicative of other
 Administrative Claims, and (C) were duplicative of certain substantial contribution claims and
 (II) modifying certain Administrative Claims.
- 2. The Reorganized Debtors sent to each claimant whose proof of administrative expense is subject to an objection pursuant to the Forty-Seventh Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of administrative expense that is subject to an objection and the basis for such objection. Responses to the Forty-Seventh Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on May 13, 2010.
- 3. As of May 17, 2010 at 6:00 pm (prevailing Eastern time), the Debtors had received 34 responses (the "Responses") to the Forty-Seventh Omnibus Claims Objection. In the aggregate, the 34 Responses cover 40 Administrative Claims. Attached hereto as Exhibit A is a

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Forty-Seventh Omnibus Claims Objection.

chart summarizing each Response and listing the 40 Administrative Claims for which the Responses were filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089), entered on December 6, 2006 (the "Claims Objection Procedures Order"), and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered on October 22, 2009 (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"), the hearing with respect to each Administrative Claim covered by a Response will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Administrative Claim.

- 4. The Reorganized Debtors have entered into a stipulation with Hyundai Motor America (Docket No. 20000) whereby Hyundai Motor America agreed to have its administrative expense claim 18934 disallowed and expunged in accordance with the terms of the stipulation. Furthermore, the Reorganized Debtors and SPCP Group LLC have entered into a stipulation (Docket No. 20131) whereby (i) administrative expense claim number 19116 filed by SPCP Group LLC and (ii) the Forty-Seventh Omnibus Claims Objection with respect to administrative expense claim number 19116 were deemed withdrawn.
- 5. Attached hereto as Exhibit B is a revised proposed order (the "Revised Proposed Order")² in respect of the Forty-Seventh Omnibus Claims Objection which reflects the adjournment of the hearing regarding each Administrative Claim for which a Response was filed.

Attached hereto as <u>Exhibit C</u> is a copy of the Revised Proposed Order marked to show revisions to the form of proposed order that was submitted with the Forty-Seventh Omnibus Claims Objection.

Such adjournment is without prejudice to the Reorganized Debtors' right to assert that a

Response was untimely or otherwise deficient under the Claims Objection Procedures Order or
the Administrative Claims Objection Procedures Order.

- 6. In addition to the Responses, the Reorganized Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested in the Forty-Seventh Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Reorganized Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.
- 7. Except for those Administrative Claims with respect to which the hearing has been adjourned to a future date, the Reorganized Debtors believe that the Revised Proposed Order adequately addresses the issues raised by the respondent. Thus, the Reorganized Debtors request that this Court grant the relief requested by the Reorganized Debtors and enter the Revised Proposed Order.

WHEREFORE the Reorganized Debtors respectfully request that this Court (a) enter the Revised Proposed Order, (b) adjourn the hearing with respect to each Administrative Claim for which a Response was filed pursuant to the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, and (c) grant the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York

May 19, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
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- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., <u>et al.</u>, Reorganized Debtors

EXHIBIT A

Exhibit A

In re DPH Holdings Corp., et al., Case No. 05-44481 (RDD)

Responses To The Reorganized Debtors' Forty-Seventh Omnibus Claims Objection (the "Objection") Organized By Respondent¹

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
1.	City of Oak Creek (Docket No. 20007)	18394	The City of Oak Creek ("Oak Creek") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18394. Oak Creek asserts that its claim is valid because it reflects various debts owed to the city in its capacity as a municipality, including personal property taxes. In addition, Oak Creek notes that the objection is to its original claim number 18394 and not to its amended claim number 19534.	Books and Records Claims	Adjourn
2.	Cadence Innovation LLC (Docket No. 20012)	20055	Cadence Innovation LLC ("Cadence") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 20055. Cadence asserts that due to its own filing for relief under chapter 11, certain transfers of interest of Cadence in property to or for the benefit of the Reorganized Debtors may be avoided as preferential transfers under 11 U.S.C. §§ 547, 550.	Books and Records Claims	Adjourn

This chart reflects all Responses received by the Reorganized Debtors as of May 17, 2010 at 6:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of May 17, 2010 at 6:00 p.m. (prevailing Eastern time).

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
3.	Bank of America, N.A. (Docket Nos. 20014, 20015, 20016, 20018, 20019, 20020, 20021, 20022, 20023, 20024, 20025, 20026, 20027, 20028)	20007, 20006, 20008, 19604, 19602, 19603, 19087, 19069, 19816, 19817, 19815, 19123, 19124, 19125	Bank of America, N.A. ("BofA") disagrees with the Reorganized Debtors' Objection to disallow and expunge its proof of administrative expense claims. BofA asserts that pursuant to two aircraft leases, certain security interest was granted to BofA by the lessor (Delphi Automotive Systems Human Resources, LLC) and guarantors (Delphi Automotive Systems, LLC and Delphi Corporation). BofA further asserts that the lessor chartered the aircraft to third parties, the profits of which are due to BofA as collateral pursuant to the security interest granted under the aircraft leases. Additionally, BofA asserts administrative expense claims associated with the maintenance, remarketing, and dimunition in value of the aircraft.	Books and Records Claims	Adjourn
4.	City of Vandalia, Ohio (Docket No. 20017)	17152	The City of Vandalia, Ohio ("Vandalia") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 17152. Vandalia asserts that its claim is a valid tax liability owed by the Reorganized Debtors for unpaid withholding taxes for year 2006, plus penalties and interest.	Modified Claims	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
5.	Stephen Gale (Docket No. 20030)	17837	Stephen Gale disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 17837. Mr. Gale asserts that because he worked for a foreign subsidiary of Delphi, the company paid his taxes. Mr. Gale is currently working with KPMG to determine if the taxes paid were correct or if additional amounts are owed by Reorganized Debtors. If Mr. Gale determines that no additional amounts are owed him, he will immediately withdraw his claim.	Books and Records Claims	Adjourn
6.	Nissan North America, Inc. (Docket No. 20031)	18975	Nissan North America, Inc. ("Nissan") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18975. Nissan asserts that its claim is valid because the warranty obligations are the responsibility of either the Debtors or GM Components Holdings, LLC. Nissan asks for additional time while the parties continue to discuss responsibility for these warranty obligations.	Books and Records Claims	Adjourn
7.	Lear Corporation EEDS and Interiors, Lear Corporation GMBH and Lear Corporation (Docket No. 20032)	19033, 19032, 19971, 18677, 19972	Lear Corporation EEDS and Interiors, Lear Corporation GMBH and Lear Corporation (collectively, "Lear") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim nos. 19033, 19032, 19971, 18677, 19972. Lear asserts that the amounts reflected in its administrative expense claims are owed for goods sold by Lear to the Debtors postpetition through June 1, 2009 and after June 1, 2009 but before October 6, 2009.	Books and Records Claims	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
8.	City of Olathe, Kansas (Docket No. 20034)	18541	The City of Olathe, Kansas ("City") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18541. The City asserts that pursuant to agreements between it and the Debtors and the Reorganized Debtors, there is a continuing obligation relating to a site cleanup in connection with a former battery plant owned by the Debtors.	Books and Records Claims	Adjourn
9.	Furukawa Electric Company, Ltd. (Docket No. 20037)	19505	Furukawa Electric Company, Ltd. ("Furukawa") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19505. Furukawa asserts that the claim for accrued royalties pursuant to consulting and licensing agreements between it and certain debtor parties is valid.	Books and Records Claims	Adjourn
10.	United Parcel Service Inc. (Docket No. 20038)	19082	United Parcel Service Inc. ("UPS") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19082. UPS asserts that its claim for unpaid invoices for shipping services provided to Debtors from the petition date through May 12, 2010 is valid.	Books and Records Claims	Adjourn

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	RESPONSE	Proof of Claim Nos.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
11.	Bosch Automotive Products (Suz Hou) Co. Ltd. (Docket No. 20039)	18689	Bosch Automotive Products (Suz Hou) Co. Ltd. ("Bosch") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18689. Bosch asserts that its claim for goods sold and delivered to Delphi Automotive Systems Korea, Inc. between the Petition Dates and June 1, 2009 is valid. Bosch also asserts that the objection is misapplied because it was not filed against Delphi Corporation in case number 05-4481, rather it was filed against Delphi Automotive Systems Korea, Inc. in case number 05-44580. Bosch also asserts that it is attempting to obtain documents to prove its claim but indicates that additional time is needed because the documents are located in China.	Books and Records Claims	Adjourn
12.	HSBC Bank USA, National Association (Docket No. 20042)	18617	HSBC Bank USA, National Association ("HSBC") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18617. HSBC asserts that subsequent to filing the claim, the Reorganized Debtors assumed the credit card agreements and the claim amount was paid by the Reorganized Debtors. HSBC has since withdrawn its claim.	Books and Records Claims	Adjourn
13.	Autoliv, ASP, Inc. (Docket No. 20044)	19151	Autoliv, ASP, Inc. ("Autoliv") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19151. Autoliv asserts that its claim for amounts arising from the Reorganized Debtors' postpetition patent infringement is valid.	Books and Records Claims	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
14.	Inteva Products, LLC (Docket No. 20045)	19134, 19135, 19136	Inteva Products, LLC ("Inteva") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19136. Inteva asserts that claim numbers 19134 and 19135 have been resolved by the parties, but that claim number 19136 is a valid claim reflecting overpayment by International Truck and Engine Company to the Debtors pursuant to a supply contract.	Books and Records Claims	Adjourn
15.	Apple Inc., Apple Computer International, and Hon Hai Precision Industry Company Ltd. (Docket No. 20050)	18902	Apple Inc., Apple Computer International, and Hon Hai Precision Industry Company Ltd. (collectively, "Apple") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18902. Apple asserts that its claim pursuant to a Master Goods Agreement is valid and that Apple and the Debtors have been in negotiations for years regarding obligations under this agreement. In light of these negotiations, Apple questions the validity of a Books and Records Claim objection.	Books and Records Claims	Adjourn
16.	Flextronics International USA, Inc. and Flextronics International Ltd. (Docket No. 20061)	18940	Flextronics International USA, Inc. and Flextronics International Ltd. (collectively, "Flextronics") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18940. Flextronics asserts that its claim is valid because, pursuant to certain contracts for goods and services, the Debtors knowingly and purposefully availed themselves of such goods and services both before and after the Petition Date and that substantial benefit was realized by the Debtors.	Books and Records Claims	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
17.	International Union, United Automobile, Aerospace & Agricultural Implement Workers of America (Docket No. 20126)	19810	International Union, United Automobile, Aerospace & Agricultural Implement Workers of America ("UAW") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19810. UAW asserts that its claim is valid pursuant to an agreement reached in December 2008 between UAW and Delphi regarding, among other things, the terms of the June 22, 2007 UAW-Delphi-GM Memorandum of Understanding related to the Debtors' payments to the Legal Services Plan.	Books and Records Claims	Adjourn
18.	Panalpina Management, Ltd. and Panalpina, Inc. (Docket No. 20129)	18939	Panalpina Management, Ltd. and Panalpina, Inc. ("Panalpina") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18939. Panalpina asserts that its claim is valid because the evidence demonstrates that Panalpina entered into postpetition contracts with the Debtors related to the provision of certain services, Panalpina provided such services after the Petition Date, the Debtors knowingly and purposefully availed themselves of such services after the Petition Date, and substantial benefit was realized by the Debtors.	Modified Claims	Adjourn
19.	Vanguard Distributors, Inc. (Docket No. 20145)	16908	Vanguard Distributors, Inc. ("Vanguard") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 16908. Vanguard asserts that the Debtors have failed to rebut the prima facie validity of proof of administrative expense claim no. 16908.	Books and Records Claims	Adjourn

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	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
20.	Greywolf Capital Management LP (Docket No. 20146)	19001	Greywolf Capital Management LP ("Greywolf") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 19001. Greywolf asserts that its claim is valid because it is owed professional fees and expenses in connection with postpetition financing provided to the Debtors under the Amended and Restated Revolving Credit, Term Loan and Guaranty Agreement, dated as of May 9, 2008, and related transactions.	Books and Records Claims	Adjourn
21.	CSX Corporation (Docket No. 20148)	18700	CSX Corporation ("CSX") disagrees with the Reorganized Debtors' Objection to disallow and expunge proof of administrative expense claim no. 18700. CSX asserts that its claim is valid pursuant to the description and the accompanying documents included in proof of administrative expense claim no. 18700.	Modified Claims	Adjourn

EXHIBIT B

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

Reorganized Debtors. : (Jointly Administered)

.

ORDER PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007
(I) DISALLOWING AND EXPUNGING (A) CERTAIN ADMINISTRATIVE EXPENSE BOOKS AND RECORDS CLAIMS, (B) A CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE CLAIM, AND (C) CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS, AND (II) MODIFYING A CERTAIN ADMINISTRATIVE EXPENSE CLAIM

("FORTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge (A) Certain Administrative Expense Books And Records Claims, (B) A Certain Administrative Expense Duplicate Claim, And (C) Certain Administrative Expense Duplicate Substantial Contribution Claims, And (II) Modify Certain Administrative Expense Claims (the "Forty-Seventh Omnibus Claims Objection" or the "Objection") of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated April 16, 2010; and upon the record of the hearing held on the Forty-Seventh Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

- A. Each holder of a claim for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") listed on Exhibits A, B, C, and D, E-1, and E-2 hereto was properly and timely served with a copy of the Forty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, the proposed order granting the Forty-Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Forty-Seventh Omnibus Claims Objection. No other or further notice of the Forty-Seventh Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Forty-Seventh Omnibus Claims

 Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-Seventh Omnibus Claims

 Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Administrative Claims listed on Exhibit A assert liabilities and dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records (the "Books And Records Claims").
- D. The Administrative Claim listed on <u>Exhibit B</u> is duplicative of another Administrative Claim (the "Duplicate Claim").
- E. The Administrative Claims listed on Exhibit C (the "Duplicate Substantial Contribution Claims") are duplicative of applications for compensation filed by such parties pursuant to section 503(b)(3) and (4) of the Bankruptcy Code (the "Substantial Contribution Applications").

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

- F. The Administrative Claim listed on <u>Exhibit D</u> asserts an amount that is overstated (the "Modified Claim").
- G. <u>Exhibit F</u> hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on <u>Exhibits D</u> and <u>E-2</u> hereto. <u>Exhibit G</u> hereto sets forth each of the Administrative Claims referenced on <u>Exhibits A, B, C, D, E-1</u>, and <u>E-2</u> in alphabetical order by claimant and cross-references each such Administrative Claim by (i) proof of administrative expense number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each Books And Records Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
- 2. The Duplicate Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
- 3. Each Duplicate Substantial Contribution Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety without prejudice to the claims asserted in the Substantial Contribution Applications.
- 4. The Modified Claim listed on Exhibit D hereto is hereby modified to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit D.
- 5. With respect to each Administrative Claim for which a Response to the Forty-Seventh Omnibus Claims Objection has been filed and served listed on Exhibits <u>E-1</u> and <u>E-2</u> and which Response has not been resolved by the parties, the hearing regarding the objection to such Administrative Claims shall be adjourned to a future date to be noticed by the

Reorganized Debtors consistent with and subject to the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedure Order and the Administrative Claims Objection Procedures Order. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other administrative expense claims in these chapter 11 cases or to further object to Administrative Claims that are the subject of the Forty-Seventh Omnibus Claims Objection, except as such claims may have been settled and allowed. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Administrative Claims subject to the Forty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

6. Each of the objections by the Reorganized Debtors to each Administrative Claim addressed in the Forty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E-1, and E-2 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Administrative Claim that is the subject of the Forty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Administrative Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

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Kurtzman Carson Consultants LLC is hereby directed to serve this order,
 including exhibits, in accordance with the Claims Objection Procedures Order and the
 Administrative Claims Objection Procedures Order.

Dated: New York, New York May ____, 2010

UNITED STATES BANKRUPTCY JUDGE

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CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSER CLAIM AM		DATE FILED	DOCKETED DEBTOR
AIG ENTERTAINMENT RISKS, AIG EXCESS LIABILITY INSURANCE INTERNATIONAL LTD, AIU INSURANCE COMPANY ET AL MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE CHARTIS US BANKRUPTCY COLLECTIONS 175 WATER ST 18TH FL NEW YORK, NY 10038	19756	Secured: Priority: Administrative: Unsecured: Total:	UNL	11/05/2009	DELPHI CORPORATION (05-44481)
AIG ENTERTAINMENT RISKS, AIG EXCESS LIABILITY INSURANCE INTERNATIONAL LTD, AIU INSURANCE COMPANY ET AL MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS 175 WATER ST 18TH FL NEW YORK, NY 10038	19019	Secured: Priority: Administrative: Unsecured: — Total:	UNL	07/15/2009	DELPHI CORPORATION (05-44481)
ALLA AVERBUKH THE KUHLMAN LAW FIRM LLC 1100 MAIN ST STE 2550 KANSAS CITY, MO 64105	19597	Secured: Priority: Administrative: Unsecured: Total:	\$1,500,000.00 \$1,500,000.00	09/10/2009	DELPHI CORPORATION (05-44481)
AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	17953	Secured: Priority: Administrative: Unsecured: Total:	\$413,908.96 \$413,908.96	07/08/2009	DELPHI CORPORATION (05-44481)
AT&T SOLUTIONS INC AND ITS AFFILIATED ENTITIES ATTN JAMES GRUDUS AT&T SERVICES INC ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	19164	Secured: Priority: Administrative: Unsecured: Total:	\$2,973,848.25 \$2,973,848.25	07/15/2009	DELPHI CORPORATION (05-44481)
AUDIO MPEG INC AND SISV EL SPA MARY JOANNE DOWD ESQ ARENT FOX LLP 1050 CONNECTICUT AVE NW WASHINGTON, DC 20036-5339	19077	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI CORPORATION (05-44481)
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT C/O SEANN TZOUVELEKAS TS 6 1400 HIGHWAY 101 S GREER, SC 29651	19130	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI CORPORATION (05-44481)

^{*} The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

^{** &}quot;UNL" denotes an unliquidated claim.

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CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERT CLAIM AM		DATE FILED	DOCKETED DEBTOR
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT C/O SEANN TZOUVELEKAS TS 6 1400 HIGHWAY 101 S GREER, SC 29651	19131	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI CORPORATION (05-44481)
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT C/O SEANN TZOUVELEKAS TS 6 1400 HIGHWAY 101 S GREER, SC 29651	19129	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
BOSCH CORPORATION ATTN JUDITH ADLER C/O ROBERT BOSCH LLC 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18694	Secured: Priority: Administrative: Unsecured: Total:	\$1,173,427.00 \$1,173,427.00	07/14/2009	DELPHI CORPORATION (05-44481)
CENTERLINE INC ATTN RENE BICKLE CONTROLLER 2110 N ASH ST PONCA CITY, OK 74601	18244	Secured: Priority: Administrative: Unsecured: Total:	\$4,449.00 \$4,449.00	07/10/2009	DELPHI CORPORATION (05-44481)
CHARLENE JACKSON	17821	Secured: Priority: Administrative: Unsecured: Total:	\$30,000.00 \$30,000.00	07/06/2009	DELPHI CORPORATION (05-44481)
CITY OF DAYTON OHIO ATTN REVENUE ADMINISTRATION CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	18716	Secured: Priority: Administrative: Unsecured: Total:	\$36,140.17 \$36,140.17	07/14/2009	DELPHI CORPORATION (05-44481)
CLARION CORPORATION OF AMERICA ATTN JOSEPH MUTO 6200 GATEWAY DR CYPRESS, CA 90630	19074	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE 175 WATER ST 18TH FL NEW YORK, NY 10038	18981	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI DIESEL SYSTEMS CORP (05-44612)

^{*} The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

^{** &}quot;UNL" denotes an unliquidated claim.

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CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSERT CLAIM AMO		DATE FILED	DOCKETED DEBTOR
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE 175 WATER ST 18TH FL NEW YORK, NY 10038	18982	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI LLC (05-44615)
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE 175 WATER ST 18TH FL NEW YORK, NY 10038	18983	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI SERVICES HOLDING CORPORATION (05-44633)
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS MICHELLE A LEVITT AUTHORIZED REPRESENTATIVE 175 WATER ST 18TH FL NEW YORK, NY 10038	18984	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
DCH HEALTH SYSTEM C/O ANNE D LACOSTE ESQ DISHUCK LACOSTE & SMITH PC PO BOX 20677 TUSCALOOSA, AL 35402-0677	18061	Secured: Priority: Administrative: Unsecured: Total:	\$4,302.50 \$4,302.50	07/09/2009	DELPHI CORPORATION (05-44481)
DCH HEALTH SYSTEM C/O ANNE D LACOSTE ESQ DISHUCK LACOSTE & SMITH PC PO BOX 20677 TUSCALOOSA, AL 35402-0677	18062	Secured: Priority: Administrative: Unsecured: Total:	\$654.50 \$654.50	07/09/2009	DELPHI CORPORATION (05-44481)
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE 290 BROADWAY 5TH FL NEW YORK, NY 10007	16613	Secured: Priority: Administrative: Unsecured: Total:	\$10,031.91 \$10,031.91	06/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
DIANE YOUNG	18811	Secured: Priority: Administrative: Unsecured: Total:	\$400,000.00 \$400,000.00	07/15/2009	DELPHI CORPORATION (05-44481)
FORD MOTOR COMPANY JONATHAN'S GREEN MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226	19146	Secured: Priority: Administrative: Unsecured: Total:	\$646,814.00 \$646,814.00	07/15/2009	DELPHI CORPORATION (05-44481)

The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

^{** &}quot;UNL" denotes an unliquidated claim.

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CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSER CLAIM AN		DATE FILED	DOCKETED DEBTOR
FORD MOTOR COMPANY JONATHAN S GREEN MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226	19145	Secured: Priority: Administrative: Unsecured: Total:	\$1,500,000.00 \$1,500,000.00	07/15/2009	DELPHI CORPORATION (05-44481)
GEORGE A KRALOVICH	18782	Secured: Priority: Administrative: Unsecured: Total:	\$561,185.08 \$561,185.08	07/15/2009	DELPHI CORPORATION (05-44481)
HALEY JENKINS THE KUHLMAN LAW FIRM LLC 1100 MAIN ST STE 2550 KANSAS CITY, MO 64105	19599	Secured: Priority: Administrative: Unsecured: Total:	\$1,500,000.00 \$1,500,000.00	09/10/2009	DELPHI CORPORATION (05-44481)
HE SERVICES CO VICTOR J MASTROMARCO JR ESQ 1024 N MICHIGAN AVE SAGINAW, MI 48602	18702	Secured: Priority: Administrative: Unsecured: Total:	\$300,000.00	07/14/2009	DELPHI CORPORATION (05-44481)
HEALTHCARE AUTHORITY OF MORGAN COUNTY DBA DECATUR GENERAL HOSPITAL ATTN ALICE 1201 7TH ST SE DECATUR, AL 35601	18673	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/14/2009	DELPHI CORPORATION (05-44481)
JESSICA JENKINS THE KUHLMAN LAW FIRM LLC 1100 MAIN ST STE 2550 KANSAS CITY, MO 64105	19598	Secured: Priority: Administrative: Unsecured: Total:	\$1,500,000.00 \$1,500,000.00	09/10/2009	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INC, AUTOMOTIVE EXPERIENCE DIVISION C/O STEPHEN T BOBO REED SMITH LLP 10 S WACKER DR 40TH FLR CHICAGO, IL 60606	19626	Secured: Priority: Administrative: Unsecured: Total:	\$11,077.57 \$11,077.57	11/04/2009	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INC, BUILDING EFFICIENCY C/O STEVEN T BOBO REED SMITH LLP 10 S WACKER DR 40TH FLR CHICAGO, IL 60606	19625	Secured: Priority: Administrative: Unsecured: Total:	\$5,711.82 \$5,711.82	11/04/2009	DELPHI CORPORATION (05-44481)

^{*} The addresses of certain creditors on this exhibit have been intentionally omitted for privacy reasons.

^{** &}quot;UNL" denotes an unliquidated claim.

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CREDITOR'S NAME AND ADDRESS*	CLAIM NUMBER	ASSER' CLAIM AM		DATE FILED	DOCKETED DEBTOR
KURTZMAN CARSON CONSULTANTS LLC 2335 ALASKA AVE EL SEGUNDO, CA 90245	19627	Secured: Priority: Administrative: Unsecured: Total:	\$12,820.77 \$12,820.77	11/04/2009	DELPHI CORPORATION (05-44481)
KYKLOS BEARING INTERNATIONAL LLC JON ANDERSON KBI 2509 HAYES AVE SANDUSKY, OH 44870	18425	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/13/2009	DELPHI CORPORATION (05-44481)
MICHAEL BRUEWER	17650	Secured: Priority: Administrative: Unsecured: Total:	\$240,000.00 \$240,000.00	07/03/2009	DELPHI CORPORATION (05-44481)
OGURA CLUTCH COMPANY ROBERT A PEURACH ESQ DAKMAK PEURACH PC 615 GRISWOLD STE 600 DETROIT, MI 48226	18971	Secured: Priority: Administrative: Unsecured: Total:	\$37,257.60 \$37,257.60	07/15/2009	DELPHI CORPORATION (05-44481)
ROBERT L BACKIE VICTOR J MASTROMARCO JR ESQ 1024 N MICHIGAN AVE SAGINAW, MI 48602	18701	Secured: Priority: Administrative: Unsecured: Total:	\$300,000.00	07/14/2009	DELPHI CORPORATION (05-44481)
TECHNOLOGY PROPERTIES LTD WENDY W SMITH BINDER & MALTER LLP 2775 PARK AVE SANTA CLARA, CA 95050	18488	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/13/2009	DELPHI CORPORATION (05-44481)
THOMAS FALENCIK 2500 MINNEKAHTA AVE HOT SPRINGS, SD 57747-1129	18301	Secured: Priority: Administrative: Unsecured: Total:	\$10,000.00 \$10,000.00	07/13/2009	DELPHI CORPORATION (05-44481)
THOMAS P BINASIO	17982	Secured: Priority: Administrative: Unsecured: Total:	\$75,000.00 \$75,000.00	07/09/2009	DELPHI CORPORATION (05-44481)

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EXHIBIT A - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS*	CLAIM	ASSERTED	DATE	DOCKETED
	NUMBER	CLAIM AMOUNT**	FILED	DEBTOR
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE C/O EDWARD M FOX ESQ K&L GATES LLP 599 LEXINGTON AVE NEW YORK, NY 10022	18628	Secured: Priority: Administrative: \$3,194,962.74 Unsecured: Total: \$3,194,962.74	07/14/2009	DELPHI CORPORATION (05-44481)

Total: 40 \$16,441,591.87

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^{** &}quot;UNL" denotes an unliquidated claim.

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EXHIBIT B - DUPLICATE CLAIM

CLAIM TO BE EXPUNGED			SURVIVING	G CLAIM		
Claim: 18653	Debtor: DELPHI	CORPORATION (05-44481)	Claim:	18654	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed: 07/14/2009			Date Filed:	07/14/2009		
Creditor's Name:	Secured:		Creditor's Name:		Secured:	
JPMORGAN CHASE BANK NA AS	Priority:		JP MORGAN CHAS	SE BANK NA	Priority:	
ADMINISTRATIVE AGENT	Administrative:	UNL*	ATTN SUSAN E AT	TKINS MANAGING	Administrative	UNL*
C/O SUSAN E ATKINS MANAGING	Unsecured:		DIRECTOR		Unsecured:	
DIRECTOR			277 PARK AVENUI	E 8TH FL		
277 PARK AVE 8TH FL	Total:	UNL*	NEW YORK, NY 10	0172	Total:	UNL**
NEW YORK, NY 10172	Total.	ONE				ONE

Total Claims To Be Expunged: 1
Total Asserted Amount To Be Expunged: UNL

^{* &}quot;UNL" denotes an unliquidated claim.

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EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING APPLICATION		
Claim: 18713 Date Filed: 07/14/2009 Creditor's Name: CR INTRINSIC INVESTORS LLC, HIGHLAND CAPITAL MANAGEMENT LP, ELLIOTT ASSOCIATES LP AND/OR CERTAIN FUNDS MANAGED THEREBY ERIC D GOLDBERG ESQ STUTMAN TREISTER & GLATT 1901 AVE OF THE STARS 12TH FL LOS ANGELES, CA 90067	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$492,981.39 \$492,981.39	Docket: No. 19115 Date Filed: 11/20/2009 Applicant: C.R. INTRINSIC INVESTORS AND ELLIOTT ASSOCIATES, L.P.	Debtor: Total Asserted:	DELPHI CORPORATION (05-44481) \$284,325.40
Claim: 18723 Date Filed: 07/14/2009 Creditor's Name: DAVIDSON KEMPNER CAPITAL MANAGEMENT LLC, ELLIOT ASSOCIATED LP, NOMURA CORPORATE RESEARCH AND ASSET MANAGEMENT INC, NORTHEAST INVESTORS TRUST, SPCP GROUP, LLC, AND WHITEBOX ADVISORS, LLC ALLAN S BRILLIANT THE NEW YORK TIMES BLDG 620 8TH AVE NEW YORK, NY 10018	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$3,970,283.61 \$3,970,283.61	Docket: No. 19091 Date Filed: 11/16/2009 Applicant: DAVIDSON KEMPNER CAPITAL MANAGEMENT LLC; ELLIOTT ASSOCIATES, L.P.; NOMURA CORPORATE RESEARCH AND ASSET MANAGEMENT, INC.; NORTHEAST INVESTORS TRUST; SPCP GROUP, LLC; AND WHITEBOX ADVISORS, LLC, ON BEHALF OF THEMSELVES AND SENIOR NOTEHOLDERS PREVIOUSLY REPRESENTED	Debtor: Total Asserted:	DELPHI CORPORATION (05-44481) \$3,970,283.61
Claim: 18761 Date Filed: 07/15/2009 Creditor's Name: HIGHLAND CAPITAL MANAGEMENT LP ATTN GREG STUECHELI 13455 NOEL RD STE 800 DALLAS, TX 75240	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$447,999.67 \$447,999.67	Docket: No. 19112 Date Filed: 11/20/2009 Applicant: HIGHLAND CAPITAL MANAGEMENT, L.P.	Debtor: Total Asserted:	DELPHI CORPORATION (05-44481) \$2,529,793.59

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EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING APPLICATION
Claim: 18946 Date Filed: 07/15/2009 Creditor's Name: IUE CWA ATTN JIM CLARK PRESIDENT	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority:	Docket: No. 19114 Debtor: DELPHI CORPORATION Date Filed: 11/20/2009 (05-44481) Applicant: IUE-CWA
IUE CWA DAYTON 2701 DRYDEN RD DAYTON, OH 45439	Administrative: \$1,751,000.00 Unsecured: \$1,751,000.00 Total: \$1,751,000.00	Total Asserted: \$1,238,304.85

Total Claims To Be Expunged: 4
Total Asserted Amount To Be Expunged: \$6,662,264.67
Total Asserted Application Amount Surviving: \$8,022,707.45

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EXHIBIT D - MODIFIED CLAIM

CLAIM TO BE MODIFIED	CLAIM AS DOCKI	TFD			CLAIM AS MODFIED	
Claim: 19592 Date Filed: 09/01/2009 Docketed Total: \$1,000,000.00 Filing Creditor Name: AIMEE BANDEN	Claim Holder Name AIMEE BANDEN 1851 W COLONIAL DR ORLANDO, FL 32804		Docketed Total:	\$1,000,000.00		Modified Total: \$450,000.00
1851 W COLONIAL DR ORLANDO, FL 32804	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$1,000,000.00 \$1,000,000.00	<u>Unsecured</u>	<u>Case Number*</u> <u>Secur</u> 05-44481	<u>Priority Unsecured</u> \$450,000.00 \$450,000.00
					Total Claims To Be Modificated Amount As Dockete Total Amount As Modificated Amount As M	d: \$1,000,000.00

See Exhibit F for a listing of debtor entities by case number.

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERT CLAIM AM		DATE FILED	DOCKETED DEBTOR
APPLE INC, APPLE COMPUTER INTERNATIONAL, AND HON HAI PRECISION INDUSTRY COMPANY LTD EVELYN SHIMAZAKI SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014	18902	Secured: Priority: Administrative: Unsecured: Total:	\$9,487,891.95 \$9,487,891.95	07/15/2009	DELPHI CORPORATION (05-44481)
AUTOLIV ASP INC C/O MARC N SWANSON MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226	19151	Secured: Priority: Administrative: Unsecured: Total:	\$1,069,444.00 \$1,069,444.00	07/15/2009	DELPHI CORPORATION (05-44481)
BANK OF AMERICA NA BARNES & THORNBURG PATRICK E MEARS 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503	19069	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA NA BARNES & THORNBURG PATRICK E MEARS 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503	19124	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
BANK OF AMERICA NA PATRICK E MEARS BARNES & THOMBURG 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503	19125	Secured: Priority: Administrative: Unsecured: Total:	\$8,691,000.00 \$8,691,000.00	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA NA PATRICK E MEARS BARNES & THOMBURG 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503	19123	Secured: Priority: Administrative: Unsecured: Total:	\$8,691,000.00 \$8,691,000.00	07/15/2009	DELPHI CORPORATION (05-44481)
BANK OF AMERICA NA PATRICK E MEARS BARNES & THORNBURG 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503	19087	Secured: Priority: Administrative: Unsecured: Total:	\$8,691,000.00 \$8,691,000.00	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THOMBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19603	Secured: Priority: Administrative: Unsecured: Total:	\$10,352,500.00 \$10,352,500.00	09/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSER CLAIM AN		DATE FILED	DOCKETED DEBTOR
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	20008	Secured: Priority: Administrative: Unsecured: Total:	UNL	11/03/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19815	Secured: Priority: Administrative: Unsecured: Total:	\$10,633,035.00 \$10,633,035.00	11/02/2009	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19816	Secured: Priority: Administrative: Unsecured: Total:	\$10,633,035.00 \$10,633,035.00	11/02/2009	DELPHI CORPORATION (05-44481)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19817	Secured: Priority: Administrative: Unsecured: Total:	\$10,633,035.00 \$10,633,035.00	11/02/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19604	Secured: Priority: Administrative: Unsecured: Total:	\$10,352,500.00 \$10,352,500.00	09/15/2009	DELPHI CORPORATION (05-44481)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	19602	Secured: Priority: Administrative: Unsecured: Total:	\$10,352,500.00 \$10,352,500.00	09/15/2009	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	20006	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	11/03/2009	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
BANK OF AMERICA NA PATRICK E MEARS ESQ BARNES & THORNBURG LLP 171 MONROE AVE NW STE 1000 GRAND RAPIDS, MI 49503-2694	20007	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	11/03/2009	DELPHI CORPORATION (05-44481)

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSER CLAIM AN		DATE FILED	DOCKETED DEBTOR
BOSCH AUTOMOTIVE PRODUCTS SUZ HOU CO LTD C/O ROBERT BOSCH LLC ATTN J ADLER 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	18689	Secured: Priority: Administrative: Unsecured: Total:	\$2,469,996.00 \$2,469,996.00	07/14/2009	DELPHI CORPORATION (05-44481)
CADENCE INNOVATION LLC 17085 MASONIC FRASER, MI 48026-3927	20055	Secured: Priority: Administrative: Unsecured: Total:	\$270,378.59 \$270,378.59	10/30/2009	DELPHI CORPORATION (05-44481)
CITY OF OAK CREEK LAWRENCE J HASKIN CITY ATTORNEY 7300 S 13TH ST STE 104 OAK CREEK, WI 53154	18394	Secured: Priority: Administrative: Unsecured: Total:	\$4,054.87 \$4,054.87	07/13/2009	DELPHI CORPORATION (05-44481)
CITY OF OLATHE KANSAS PAUL SINCLAIR POLSINELLI SHUGHART PC 120 W 12TH ST KANSAS CITY, MO 64105	18541	Secured: Priority: Administrative: Unsecured: Total:	\$835,000.00 \$835,000.00	07/13/2009	DELPHI CORPORATION (05-44481)
FLEXTRONICS INTERNATIONAL LTD ATTN LAWRENCE SCHWAB THOMAS GAA BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	18940	Secured: Priority: Administrative: Unsecured: Total:	\$18,524,591.75 \$18,524,591.75	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FURUKAWA ELECTRIC COMPANY LTD DENNIS J CONNOLLY AND DAVID A WENDER ALSTON & BIRD LLP ONE ATLANTIC CTR 1201 W PEACHTREE ST ATLANTA, GA 30309-3424	19505	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/30/2009	DELPHI CORPORATION (05-44481)
GREYWOLF CAPITAL MANAGEMENT LP ON BEHALF OF CERTAIN FUNDS AND MANAGED ACCOUNTS MARC ABRAMS WILLKIE FARR & GALLAGHER LLP 787 SEVENTH AVE NEW YORK, NY 10019	19001	Secured: Priority: Administrative: Unsecured: Total:	\$289,909.03 \$289,909.03	07/15/2009	DELPHI CORPORATION (05-44481)

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSER CLAIM AN		DATE FILED	DOCKETED DEBTOR
HSBC BANK USA NATIONAL ASSOCIATION ATTN WILLIAM J BROWN C/O PHILLIPS LYTLE LLP 3400 HSBC CTR BUFFALO, NY 14203	18617	Secured: Priority: Administrative: Unsecured: Total:	\$4,780,988.00 \$4,780,988.00	07/14/2009	DELPHI CORPORATION (05-44481)
INTERNATIONAL UNION UNITED AUTOMOBILE AEROSPACE & AGRICULTURAL IMPLEMENT WORKERS OF AMERICA UAW DANIEL W SHERRICK GENERAL COUNSEL 8000 E JEFFERSON AVE DETROIT, MI 48214	19810	Secured: Priority: Administrative: Unsecured: Total:	\$6,000,000.00	11/05/2009	DELPHI CORPORATION (05-44481)
INTEVA PRODUCTS LLC DEREK L WRIGHT ESQ FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60654	19136	Secured: Priority: Administrative: Unsecured: Total:	\$16,701.76 \$16,701.76	07/15/2009	DELPHI CORPORATION (05-44481)
INTEVA PRODUCTS LLC DEREK L WRIGHT ESQ FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60654	19134	Secured: Priority: Administrative: Unsecured: Total:	\$10,377.60 \$10,377.60	07/15/2009	DELPHI CORPORATION (05-44481)
INTEVA PRODUCTS LLC DEREK L WRIGHT ESQ FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60654	19135	Secured: Priority: Administrative: Unsecured: Total:	\$170,000.00 \$170,000.00	07/15/2009	DELPHI CORPORATION (05-44481)
LEAR CORPORATION EEDS AND INTERIORS C/O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19033	Secured: Priority: Administrative: Unsecured: Total:	\$13,615.54 \$13,615.54	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEAR CORPORATION GMBH C/O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19032	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/15/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSEI CLAIM A		DATE FILED	DOCKETED DEBTOR
LEAR CORPORATION GMBH C/O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	19971	Secured: Priority: Administrative: Unsecured: Total:	\$3,715,630.26 \$3,715,630.26	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEAR CORPORATION GMBH C/O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE 6TH FL AT FORD FIELD DETROIT, MI 48226	18677	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/14/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEAR CORPORATION ON BEHALF OF ITSELF AND ITS SUBSIDIARIES C/O RALPH E MCDOWELL BODMAN LLP 1901 ST ANTOINE ST 6TH FL AT FORD FIELD DETROIT, MI 48226	19972	Secured: Priority: Administrative: Unsecured: Total:	\$206,739.06 \$206,739.06	11/05/2009	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NISSAN NORTH AMERICA INC ATTN DAN NUGENT ONE NISSAN WAY FRANKLIN, TN 37067	18975	Secured: Priority: Administrative: Unsecured: Total:	\$249,138.70 \$249,138.70	07/15/2009	DELPHI CORPORATION (05-44481)
STEPHEN P GALE 16916 BUCKINGHAM BEVERLY HILLS, MI 48025	17837	Secured: Priority: Administrative: Unsecured: Total:	UNL	07/08/2009	DELPHI CORPORATION (05-44481)
UNITED PARCEL SERVICE ATTN LAWRENCE SCHWAB & KENNETH T LAW BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	19082	Secured: Priority: Administrative: Unsecured: Total:	\$81,418.34 \$81,418.34	07/15/2009	DELPHI CORPORATION (05-44481)
VANGUARD DISTRIBUTIONS INC PO BOX 608 SAVANNAH, GA 31402	16908	Secured: Priority: Administrative: Unsecured: Total:	\$1,645,315.51 \$1,645,315.51	06/25/2009	DELPHI CORPORATION (05-44481)

Total: 37 \$138,870,795.96

In re DPH Holdings Corp., et al. Case No. 05-44481 (RDD)

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EXHIBIT E-2 - ADJOURNED MODIFIED CLAIMS

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DFIED		
Claim: 17152 Date Filed: 07/01/2009 Docketed Total: \$35,867.53 Filing Creditor Name: CITY OF VANDALIA, OHIO	Claim Holder Name CITY OF VANDALIA, OI 2700 KETTERING TOWE DAYTON, OH 45423		Docketed Total:	\$35,867.53			Modified Total:	\$9,207.94
2700 KETTERING TOWER DAYTON, OH 45423	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$35,867.53	<u>Unsecured</u>	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$9,207.94	<u>Unsecured</u>
			\$35,867.53				\$9,207.94	
Claim: 18700 Date Filed: 07/14/2009 Docketed Total: \$103,986.16 Filing Creditor Name: CSX CORPORATION	Claim Holder Name CSX CORPORATION 500 WALTER ST 8TH FL JACKSONVILLE, FL 3220		Docketed Total:	\$103,986.16			Modified Total:	\$6,025.42
500 WALTER ST 8TH FL J220 JACKSONVILLE, FL 32202	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$103,986.16	Unsecured	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$6,025.42	<u>Unsecured</u>
			\$103,986.16				\$6,025.42	
Claim: 18939 Date Filed: 07/15/2009 Docketed Total: \$9,664,668.94 Filing Creditor Name: PANALPINA MANAGEMENT LTD AND PANALPINA INC BIALSON BERGEN & SCHWAB	Claim Holder Name PANALPINA MANAGE AND PANALPINA INC BIALSON BERGEN & SC 2600 EL CAMINO REAL PALO ALTO, CA 94306	CHWAB	Docketed Total:	\$9,664,668.94			Modified Total:	\$18,839.98
2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$9,664,668.94	<u>Unsecured</u>	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$18,839.98	<u>Unsecured</u>
			\$9,664,668.94	_			\$18,839.98	
					Total Claims To	Be Modifed:	3	
					Total Amount A	As Docketed:	\$9,80	4,522.63
					Total Amount A	As Modified:	\$34,0	73.34

See Exhibit F for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

Forty-Seventh Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit F - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

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Exhibit G - Claimants And Related Claims Subject To Forty-Seventh Omnibus Claims Object and 0 of 45

Claim Holder	Claim	Exhibit
AIG ENTERTAINMENT RISKS, AIG EXCESS LIABILITY INSURANCE		
INTERNATIONAL LTD, AIU INSURANCE COMPANY ET AL		EXHIBIT A - BOOKS AND RECORDS CLAIMS
AIG ENTERTAINMENT RISKS, AIG EXCESS LIABILITY INSURANCE		
INTERNATIONAL LTD, AIU INSURANCE COMPANY ET AL		EXHIBIT A - BOOKS AND RECORDS CLAIMS
AIMEE BANDEN		EXHIBIT D - MODIFIED CLAIM
ALLA AVERBUKH		EXHIBIT A - BOOKS AND RECORDS CLAIMS
AMERICAN AIKOKU ALPHA INC		EXHIBIT A - BOOKS AND RECORDS CLAIMS
APPLE INC, APPLE COMPUTER INTERNATIONAL, AND HON HAI PRECISION		
INDUSTRY COMPANY LTD		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
AT&T SOLUTIONS INC AND ITS AFFILIATED ENTITIES		EXHIBIT A - BOOKS AND RECORDS CLAIMS
AUDIO MPEG INC AND SISV EL SPA		EXHIBIT A - BOOKS AND RECORDS CLAIMS
AUTOLIV ASP INC		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA	19087	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA	19604	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BANK OF AMERICA NA		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT		EXHIBIT A - BOOKS AND RECORDS CLAIMS
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT		EXHIBIT A - BOOKS AND RECORDS CLAIMS
BAYERISCHE MOTOREN WERKE AKTIENGESELLSCHAFT		EXHIBIT A - BOOKS AND RECORDS CLAIMS
BOSCH AUTOMOTIVE PRODUCTS SUZ HOU CO LTD		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
BOSCH CORPORATION		EXHIBIT A - BOOKS AND RECORDS CLAIMS
CADENCE INNOVATION LLC		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
CENTERLINE INC		EXHIBIT A - BOOKS AND RECORDS CLAIMS
CHARLENE JACKSON		EXHIBIT A - BOOKS AND RECORDS CLAIMS
CITY OF DAYTON OHIO		EXHIBIT A - BOOKS AND RECORDS CLAIMS
CITY OF OAK CREEK		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
CITY OF OLATHE KANSAS		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
CITY OF VANDALIA, OHIO		EXHIBIT E-2 - ADJOURNED MODIFIED CLAIMS
CLARION CORPORATION OF AMERICA		EXHIBIT A - BOOKS AND RECORDS CLAIMS
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS		EXHIBIT A - BOOKS AND RECORDS CLAIMS
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS		EXHIBIT A - BOOKS AND RECORDS CLAIMS
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS		EXHIBIT A - BOOKS AND RECORDS CLAIMS
COMMERCIAL INSURANCE BANKRUPTCY COLLECTIONS	18984	EXHIBIT A - BOOKS AND RECORDS CLAIMS
OR WITHWISE WALLES AND A CONTROL OF THE CONTROL OF		
CR INTRINSIC INVESTORS LLC, HIGHLAND CAPITAL MANAGEMENT LP,		EVALUE OF THE PROPERTY OF THE
ELLIOTT ASSOCIATES LP AND/OR CERTAIN FUNDS MANAGED THEREBY		EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS
CSX CORPORATION		EXHIBIT E-2 - ADJOURNED MODIFIED CLAIMS
DAVIDSON KEMPNER CAPITAL MANAGEMENT LLC, ELLIOT ASSOCIATED LP,	40700	EVALUEDIT OF BUILDING ATE OF BOTTANITIAL CONTRIBUTION OF ANY
NOMURA CORPORATE RESEARCH AND ASSET MANAGEMENT INC,		EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS
DCH HEALTH SYSTEM	18061	EXHIBIT A - BOOKS AND RECORDS CLAIMS

In re DPH Holdings Corp., et al. Case No. 05-44481 (RDD) 05-44481-rdd Doc 20168 Filed 05/19/10 Entered 05/19/10 15:39:36 Main Document

Exhibit G - Claimants And Related Claims Subject To Forty-Seventh Omnibus Claims Object on 45

Claim Holder	Claim	Exhibit
DCH HEALTH SYSTEM		EXHIBIT A - BOOKS AND RECORDS CLAIMS
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE		EXHIBIT A - BOOKS AND RECORDS CLAIMS
DIANE YOUNG		EXHIBIT A - BOOKS AND RECORDS CLAIMS
FLEXTRONICS INTERNATIONAL LTD		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
FORD MOTOR COMPANY		EXHIBIT A - BOOKS AND RECORDS CLAIMS
FORD MOTOR COMPANY		EXHIBIT A - BOOKS AND RECORDS CLAIMS
FURUKAWA ELECTRIC COMPANY LTD		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
GEORGE A KRALOVICH		EXHIBIT A - BOOKS AND RECORDS CLAIMS
GREYWOLF CAPITAL MANAGEMENT LP ON BEHALF OF CERTAIN FUNDS		
AND MANAGED ACCOUNTS		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
HALEY JENKINS		EXHIBIT A - BOOKS AND RECORDS CLAIMS
HE SERVICES CO		EXHIBIT A - BOOKS AND RECORDS CLAIMS
HEALTHCARE AUTHORITY OF MORGAN COUNTY DBA DECATUR GENERAL		
HOSPITAL	18673	EXHIBIT A - BOOKS AND RECORDS CLAIMS
HIGHLAND CAPITAL MANAGEMENT LP	18761	EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS
HSBC BANK USA NATIONAL ASSOCIATION	18617	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
INTERNATIONAL UNION UNITED AUTOMOBILE AEROSPACE &		
AGRICULTURAL IMPLEMENT WORKERS OF AMERICA UAW	19810	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
INTEVA PRODUCTS LLC	19134	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
INTEVA PRODUCTS LLC	19135	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
INTEVA PRODUCTS LLC		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
IUE CWA		EXHIBIT C - DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS
JESSICA JENKINS	19598	EXHIBIT A - BOOKS AND RECORDS CLAIMS
JOHNSON CONTROLS INC, AUTOMOTIVE EXPERIENCE DIVISION		EXHIBIT A - BOOKS AND RECORDS CLAIMS
JOHNSON CONTROLS INC, BUILDING EFFICIENCY	19625	EXHIBIT A - BOOKS AND RECORDS CLAIMS
JPMORGAN CHASE BANK NA AS ADMINISTRATIVE AGENT	18653	EXHIBIT B - DUPLICATE CLAIM
KURTZMAN CARSON CONSULTANTS LLC	19627	EXHIBIT A - BOOKS AND RECORDS CLAIMS
KYKLOS BEARING INTERNATIONAL LLC	18425	EXHIBIT A - BOOKS AND RECORDS CLAIMS
LEAR CORPORATION EEDS AND INTERIORS	19033	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
LEAR CORPORATION GMBH	18677	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
LEAR CORPORATION GMBH	19032	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
LEAR CORPORATION GMBH	19971	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
LEAR CORPORATION ON BEHALF OF ITSELF AND ITS SUBSIDIARIES	19972	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
MICHAEL BRUEWER	17650	EXHIBIT A - BOOKS AND RECORDS CLAIMS
NISSAN NORTH AMERICA INC	18975	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
OGURA CLUTCH COMPANY	18971	EXHIBIT A - BOOKS AND RECORDS CLAIMS
PANALPINA MANAGEMENT LTD AND PANALPINA INC	18939	EXHIBIT E-2 - ADJOURNED MODIFIED CLAIMS
ROBERT L BACKIE	18701	EXHIBIT A - BOOKS AND RECORDS CLAIMS
STEPHEN P GALE	17837	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
TECHNOLOGY PROPERTIES LTD	18488	EXHIBIT A - BOOKS AND RECORDS CLAIMS
THOMAS FALENCIK	18301	EXHIBIT A - BOOKS AND RECORDS CLAIMS
THOMAS P BINASIO		EXHIBIT A - BOOKS AND RECORDS CLAIMS
UNITED PARCEL SERVICE		EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
VANGUARD DISTRIBUTIONS INC	16908	EXHIBIT E-1 - ADJOURNED BOOKS AND RECORDS CLAIMS
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE		EXHIBIT A - BOOKS AND RECORDS CLAIMS

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

Reorganized Debtors. : (Jointly Administered)

-----x

ORDER PURSUANT TO 11 U.S.C. § 503(b) AND FED. R. BANKR. P. 3007
(I) DISALLOWING AND EXPUNGING (A) CERTAIN ADMINISTRATIVE EXPENSE BOOKS AND RECORDS CLAIMS, (B) A CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE CLAIM, AND (C) CERTAIN ADMINISTRATIVE EXPENSE DUPLICATE SUBSTANTIAL CONTRIBUTION CLAIMS, AND (II) MODIFYING A CERTAIN ADMINISTRATIVE EXPENSE CLAIMS

("FORTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge (A) Certain Administrative Expense Books And Records Claims, (B) A Certain Administrative Expense Duplicate Claim, And (C) Certain Administrative Expense Duplicate Substantial Contribution Claims, And (II) Modify Certain Administrative Expense Claims (the "Forty-Seventh Omnibus Claims Objection" or the "Objection") of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated April 16, 2010; and upon the record of the hearing held on the Forty-Seventh Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

- A. Each holder of a claim for an administrative expense under section 503(b)(1) of the Bankruptcy Code (each, an "Administrative Claim") listed on Exhibits A, B, C, and D, E-1, and E-2 hereto was properly and timely served with a copy of the Forty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, the proposed order granting the Forty-Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Forty-Seventh Omnibus Claims Objection. No other or further notice of the Forty-Seventh Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Forty-Seventh Omnibus Claims
 Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-Seventh Omnibus Claims
 Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Administrative Claims listed on Exhibit A assert liabilities and dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records (the "Books And Records Claims").
- D. The Administrative Claim listed on <u>Exhibit B</u> is duplicative of another Administrative Claim (the "Duplicate Claim").
- E. The Administrative Claims listed on Exhibit C (the "Duplicate Substantial Contribution Claims") are duplicative of applications for compensation filed by such parties pursuant to section 503(b)(3) and (4) of the Bankruptcy Code (the "Substantial Contribution Applications").

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

- F. The Administrative Claims Claim listed on Exhibit D assert amounts asserts an amount that are is overstated (the "Modified Claims").
- G. <u>Exhibit EF</u> hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on <u>Exhibits D and E-2</u> hereto. <u>Exhibit FG</u> hereto sets forth each of the Administrative Claims referenced on <u>Exhibits A, B, C, and D, E-1, and E-2</u> in alphabetical order by claimant and cross-references each such Administrative Claim by (i) proof of administrative expense number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each Books And Records Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.
- 2. The Duplicate Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
- 3. Each Duplicate Substantial Contribution Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety without prejudice to the claims asserted in the Substantial Contribution Applications.
- 4. Each The Modified Claim listed on Exhibit D hereto is hereby modified to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit D.
- 5. With respect to each Administrative Claim for which a Response to the

 Forty-Seventh Omnibus Claims Objection has been filed and served listed on Exhibits E-1 and

 E-2 and which Response has not been resolved by the parties, the hearing regarding the objection
 to such Administrative Claims shall be adjourned to a future date to be noticed by the

Reorganized Debtors consistent with and subject to the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Reorganized Debtors' right to assert that any such Response was untimely or otherwise deficient under the Claims Objection Procedure Order and the Administrative Claims Objection Procedures Order. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other administrative expense claims in these chapter 11 cases or to further object to Administrative Claims that are the subject of the Forty-Seventh Omnibus Claims Objection, except as such claims may have been settled and allowed.

6.5. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Administrative Claims subject to the Forty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

7.6. Each of the objections by the Reorganized Debtors to each Administrative Claim addressed in the Forty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A, B, C, and D, E-1, and E-2 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Administrative Claim that is the subject of the Forty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Administrative Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

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8.7. Kurtzman Carson Consultants LLC is hereby directed to serve this order
including exhibits, in accordance with the Supplemental Case Management Claims Objection
Procedures Order and the Administrative Claims Objection Procedures Order.
Dated: New York, New York May, 2010

UNITED STATES BANKRUPTCY JUDGE